



STATE BOARD OF EQUALIZATION STAFF LEGISLATIVE BILL ANALYSIS

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| Date Amended: | 03/24/04 | Bill No: | SB 1832 |
| Tax: | Property | Author: | Committee on Revenue & Taxation |
| Board Position: | | Related Bills: | SB 1878 (SR&T) |

BILL SUMMARY

Among its provisions, this bill would allow county board of supervisors to adopt via a "resolution" or "board order" certain provisions of law that are now only operative if an "ordinance" is adopted.

The other provisions of this bill do not fall under the purview of the Board.

ANALYSIS

Current Law

Revenue and Taxation Code Section 72 authorizes county boards of supervisors to require that local agencies that approve tentative maps submit a copy of the maps to the county assessor as soon as possible after the maps are filed.

Revenue and Taxation Code Section 327.1 authorizes county boards of supervisors to require that any party that records a digital subdivision map with the county recorder also file a duplicate digital copy of that map with the county assessor.

Proposed Law

This bill would amend Revenue and Taxation Code Sections 72 and 327.1 to modify the adoption process by which a local county board of supervisors can make these provisions applicable to its county. Specifically, in addition to an ordinance, a county board of supervisors could make these provisions applicable via a resolution or board order.

Background

Related Bills. Section 327.1 was added to the Revenue and Taxation Code by SB 2086 (SR&T, Stats. 2002, Ch. 214). Providing a digital copy of new subdivision maps eliminates the need for the Assessors' Office mapping and drafting personnel to manually redraft the map from a hard copy, and reduces the time needed to prepare the official assessor's parcel maps for new subdivisions.

The tentative map provisions of subdivision (d) of Section 72 were added to the Revenue and Taxation Code by SB 1059 (SR&T, Stats. 2003, Ch. 604). Copies of *This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.*

maps help the assessor determine where existing improvements on the property are located in order to assign the improvements to the proper new parcel number.

COMMENTS

1. **Sponsor and Purpose.** The California Association of Clerks and Election Officials is sponsoring this measure to permit a board of supervisors to additionally enact the provisions of Sections 72 and 327.1 by resolution or board order, as an alternative to adopting an ordinance. It is intended to give counties the option of using less burdensome (i.e., less costly and time-consuming) methods of implementing the map filing requirements of these provisions.
2. **The procedures for adopting an ordinance are more costly and time consuming than other potential options.** An ordinance requires a legal advertisement in an adjudicated newspaper. Such advertising can be expensive, especially for counties in urban areas. In addition, ordinances require two readings which also add to the administrative cost of taking this action.
3. **Local Option.** Given the diversity of the 58 counties in size, issues, and budgetary constraints, this bill provides a county board of supervisors with flexibility to choose the best method of enacting these provisions for their organization.
4. **Related Bill – Chaptering Out Potential.** SB 1878 (SR&T) also proposes to amend Section 327.1.

COST ESTIMATE

With respect to property taxes, the Board would incur insignificant costs in informing and advising local county assessors, the public, and staff of the law changes. These costs are estimated to be under \$10,000.

REVENUE ESTIMATE

This bill would have no revenue impact.

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